

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lanesville Community School Corp (3160)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$1,792,188	\$1,663,374	\$1,629,143	\$1,838,844	0.6%	12.9%
Group Health Insurance	222	\$267,234	\$279,276	\$257,559	\$243,119	-2.3%	-5.6%
Non - Certified Salaries	120	\$163,188	\$160,397	\$191,839	\$179,635	2.4%	-6.4%
Other Purchased Services	593	\$25,874	\$35,405	\$116,337	\$160,031	57.7%	37.6%
Teacher Retirement Fund, After 7-1-95	216	\$127,794	\$157,124	\$134,019	\$159,920	5.8%	19.3%
Social Security Certified	212	\$134,464	\$126,011	\$119,428	\$134,314	0.0%	12.5%
Transfer Tuition to Ed. Service Agencies Within State	564	\$148,726	\$153,938	\$128,932	\$118,837	-5.5%	-7.8%
Textbooks	630	\$126,712	\$61,339	\$34,237	\$76,718	-11.8%	124.1%
Other Professional and Technical Services	319	\$7,488	\$29,001	\$41,560	\$59,569	67.9%	43.3%
Operational Supplies	611	\$64,484	\$53,186	\$46,848	\$40,140	-11.2%	-14.3%
Pre-2008 Object Code - Temporary Salaries	130	\$76,218	\$74,673	\$25,077	\$31,072	-20.1%	23.9%
Severance/Early Retirement Pay	213	\$0	\$585,962	\$98,400	\$30,913	NA	-68.6%
Public Employees Retirement Fund	214	\$13,916	\$21,205	\$22,929	\$26,078	17.0%	13.7%
Connectivity	744	\$7,150	\$6,650	\$103,691	\$23,782	35.0%	-77.1%
Travel	580	\$21,429	\$23,950	\$25,699	\$21,383	-0.1%	-16.8%
Social Security Noncertified	211	\$12,089	\$12,100	\$14,498	\$15,168	5.8%	4.6%
Group Life Insurance	221	\$18,913	\$20,742	\$8,102	\$9,111	-16.7%	12.5%
Other Group Insurance Authorized by Statute	224	\$24,961	\$3,818	\$4,759	\$8,727	-23.1%	83.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$22,550	\$18,170	\$9,869	\$7,303	-24.6%	-26.0%
Dues and Fees	810	\$9,545	\$5,175	\$11,189	\$6,579	-8.9%	-41.2%
Distance Learning Equipment	742	\$1,746	\$3,030	\$9,489	\$5,467	33.0%	-42.4%
Postage and Postage Machine Rental	532	\$9,379	\$4,854	\$4,084	\$4,170	-18.3%	2.1%
Insurance	520	\$0	\$0	\$0	\$1,610	NA	NA
Stipends	131	\$0	\$0	\$14,200	\$1,500	NA	-89.4%
Instruction Services	311	\$2,055	\$0	\$0	\$0	-100.0%	NA
Content	747	\$0	\$7,500	\$10,000	\$0	NA	-100.0%
Instructional Programs Improvement Services	312	\$1,150	\$1,200	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$0	\$0	\$23,807	\$0	NA	-100.0%
Student Transportation Services	510	\$240	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$0	\$10,750	\$0	NA	-100.0%
Professional Development	748	\$0	\$0	\$6,750	\$0	NA	-100.0%
Unemployment Insurance	230	\$4,468	\$0	\$29	\$0	-100.0%	-100.0%
Overtime Salaries	140	\$3,500	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$3,087,462	\$3,508,079	\$3,103,223	\$3,203,991	0.9%	3.2%
Student Instructional Support							
Certified Salaries	110	\$243,095	\$292,485	\$302,083	\$180,569	-7.2%	-40.2%
Non - Certified Salaries	120	\$101,347	\$99,780	\$101,362	\$108,495	1.7%	7.0%

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Lanesville Community School Corp (3160)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$59,787	\$66,207	\$67,883	\$90,630	11.0%	33.5%
Social Security Certified	212	\$17,976	\$21,898	\$22,483	\$16,395	-2.3%	-27.1%
Public Employees Retirement Fund	214	\$10,756	\$15,235	\$13,569	\$14,592	7.9%	7.5%
Teacher Retirement Fund, After 7-1-95	216	\$18,647	\$19,618	\$16,411	\$12,033	-10.4%	-26.7%
Social Security Noncertified	211	\$7,389	\$7,410	\$7,310	\$7,494	0.4%	2.5%
Other Group Insurance Authorized by Statute	224	\$9,163	\$4,371	\$4,876	\$6,908	-6.8%	41.7%
Operational Supplies	611	\$5,128	\$1,173	\$2,068	\$3,444	-9.5%	66.6%
Severance/Early Retirement Pay	213	\$0	\$0	\$3,270	\$3,426	NA	4.8%
Group Life Insurance	221	\$5,077	\$5,924	\$2,364	\$2,179	-19.1%	-7.9%
Dues and Fees	810	\$1,045	\$1,185	\$1,352	\$1,352	6.7%	0.0%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$840	NA	NA
Travel	580	\$0	\$100	\$794	\$350	NA	-55.9%
Entertainment	240	\$0	\$30	\$70	\$140	NA	100.0%
Student Instructional Support Total		\$479,409	\$535,417	\$545,893	\$448,847	-1.6%	-17.8%
Overhead and Operational							
Non - Certified Salaries	120	\$459,135	\$466,441	\$466,678	\$498,903	2.1%	6.9%
Repairs and Maintenance Services	430	\$196,944	\$64,218	\$95,584	\$243,825	5.5%	155.1%
Light and Power - Other Than Heating and Cooling	625	\$177,572	\$195,805	\$210,994	\$218,571	5.3%	3.6%
Food Purchases	614	\$165,996	\$169,588	\$173,526	\$186,664	3.0%	7.6%
Certified Salaries	110	\$102,130	\$101,814	\$104,030	\$114,773	3.0%	10.3%
Group Health Insurance	222	\$80,788	\$77,076	\$73,604	\$76,649	-1.3%	4.1%
Computer Hardware	741	\$16,686	\$32,315	\$50,503	\$72,894	44.6%	44.3%
Insurance	520	\$43,666	\$43,122	\$44,969	\$46,130	1.4%	2.6%
Public Employees Retirement Fund	214	\$22,680	\$31,811	\$28,680	\$31,765	8.8%	10.8%
Water and Sewage	411	\$30,479	\$25,829	\$25,165	\$25,287	-4.6%	0.5%
Operational Supplies	611	\$18,522	\$25,758	\$25,926	\$24,713	7.5%	-4.7%
Gasoline and Lubricants	613	\$22,965	\$28,531	\$28,828	\$21,353	-1.8%	-25.9%
Social Security Noncertified	211	\$17,563	\$17,968	\$18,407	\$19,664	2.9%	6.8%
Other Professional and Technical Services	319	\$5,846	\$7,120	\$7,540	\$19,156	34.5%	154.1%
Equipment	730	\$5,928	\$4,944	\$5,712	\$10,898	16.4%	90.8%
Teacher Retirement Fund, After 7-1-95	216	\$11,187	\$13,146	\$10,923	\$8,377	-7.0%	-23.3%
Dues and Fees	810	\$4,218	\$4,273	\$4,308	\$7,141	14.1%	65.8%
Social Security Certified	212	\$7,915	\$7,861	\$8,007	\$6,896	-3.4%	-13.9%
Board Member Compensation	115	\$6,250	\$6,250	\$6,250	\$6,250	0.0%	0.0%
Travel	580	\$3,671	\$4,806	\$5,012	\$5,561	10.9%	11.0%
Telephone	531	\$6,426	\$6,087	\$5,295	\$5,188	-5.2%	-2.0%
Removal of Refuse and Garbage	412	\$4,068	\$4,407	\$4,068	\$4,068	0.0%	0.0%
Bank Service Charges	871	\$0	\$1,610	\$3,312	\$3,907	NA	17.9%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lanesville Community School Corp (3160)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Heating and Cooling for Buildings - Fuel Oil	623	\$2,969	\$2,668	\$1,396	\$2,333	-5.9%	67.1%
Group Life Insurance	221	\$3,459	\$4,129	\$1,705	\$1,911	-13.8%	12.1%
Miscellaneous Objects	876 - 899	\$2,161	\$5,337	\$1,547	\$1,899	-3.2%	22.7%
Advertising	540	\$1,067	\$1,175	\$1,313	\$1,539	9.6%	17.2%
Official Bond Premiums	525	\$1,707	\$1,163	\$1,163	\$1,163	-9.1%	0.0%
Board of Education Services	318	\$7,195	\$3,976	\$4,712	\$1,093	-37.6%	-76.8%
Other Group Insurance Authorized by Statute	224	\$13,384	\$1,365	\$1,401	\$932	-48.6%	-33.5%
Severance/Early Retirement Pay	213	\$0	\$0	\$700	\$525	NA	-25.0%
Other Public or Private Utility Services	419	\$300	\$300	\$400	\$300	0.0%	-25.0%
Vehicles	731	\$0	\$0	\$48,108	\$0	NA	-100.0%
Cleaning Services	420	\$140	\$0	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$3	\$66	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$1,682	\$0	NA	-100.0%
Overhead and Operational Total		\$1,443,021	\$1,360,962	\$1,471,450	\$1,670,330	3.7%	13.5%
Non Operational							
Redemption of Principal	831	\$573,000	\$565,911	\$568,353	\$557,000	-0.7%	-2.0%
Computer Hardware	741	\$0	\$0	\$0	\$124,332	NA	NA
Improvements Other Than Buildings	715	\$5,770	\$225	\$100	\$99,631	103.8%	99530.5%
Interest	832	\$0	\$36,064	\$34,823	\$79,000	NA	126.9%
Equipment	730	\$38,115	\$89,538	\$51,049	\$63,884	13.8%	25.1%
Construction Services	450	\$49,255	\$74,927	\$17,000	\$5,250	-42.9%	-69.1%
Other Professional and Technical Services	319	\$1,035	\$0	\$0	\$0	-100.0%	NA
Distance Learning Equipment	742	\$3,987	\$135	\$0	\$0	-100.0%	NA
Non Operational Total		\$671,161	\$766,800	\$671,325	\$929,097	8.5%	38.4%
Grand Total		\$5,681,052	\$6,171,257	\$5,791,892	\$6,252,264	2.4%	7.9%